Date: December 21, 2004

REMARKS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 03-0172, Order number 30276/04003.

Respectfully submitted,

Brian E. Kondas, Reg. No. 40,685

Znan E. Kondus

Customer No. 24024 Telephone: 216-622-8308